

## **EXHIBIT B**



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Via Email

Neil J. Oxford, Esq.  
Hughes Hubbard & Reed LLP  
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Re: *In re Customs and Tax Administration of the Kingdom of Denmark*  
(*Skatteforvaltningen*) Tax Refund Litigation, 18-md-2865

Dear Neil:

We write to follow up on our continued meet and confer on SKAT's Responses and Objections to Third-Party Defendant ED&F Man Capital Markets, Ltd.'s ("ED&F") First Requests for Production of Documents (the "R&Os") in the above-captioned proceeding, and specifically on the items discussed on our April 27, May 5, and May 12, 2020 teleconferences.

It is our understanding that SKAT is refusing to search for any documents in response to ED&F's specific R&Os and will instead produce only documents collected in connection with the preparation of the Bech-Bruun Report (the "Bech Bruun Documents"). You have told us that in your view such production is sufficient.

As you know, we disagree. It appears that SKAT has taken no meaningful steps to determine whether the Bech-Bruun Documents are likely to contain the full set of documents responsive to ED&F's requests. This view is based on the following understanding as of the time of our last meet and confer:

- You do not know what documents were sought from SKAT in connection with Bech-Bruun Reports.
- You have advised us that there exists some record of document requests from SKAT, but that they are in Danish and SKAT's U.S. counsel has not reviewed them. You would not confirm our suspicion that SKAT's Danish counsel was not asked to review ED&F's R&Os, let alone whether they considered the R&Os by reference to the requests made in connection with the Bech-Bruun Report.
- You have advised us that you do not know which, or even whether, search terms were run as part of the creation of the Bech-Bruun Document set.

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- You have advised us that you do not know the full list of which custodians produced documents and what date range was searched.

If our understanding is correct, it is simply not possible for you to assert that the Bech-Bruun Documents contain the set of documents responsive to the ED&F's Requests. If the above is incorrect, or you have since obtained the information sought, please provide the following information:

1. The document requests provided to SKAT by Bech-Bruun, which you contend address documents or categories of documents now sought by ED&F.
2. The search terms used, custodians searched, and date filter applied by SKAT in responding to such requests for documents.
3. Additional searches you have run or steps you have taken to determine whether any of the documents requested by ED&F are contained within the Bech-Bruun Documents.

To the extent this has been done, please provide the information to us no later than close of business on Thursday, May 21.

In addition, we are confirming the following representations made on our May 12, 2020 teleconference. To the extent any of the following is incorrect, please set forth SKAT's correct position in writing in response:

1. SKAT will be producing by the end of May the full set of Bech-Bruun Documents without any limitation, except for claims of privilege and confidentiality protection.
2. At or around the time that the Bech-Bruun documents are produced, SKAT will produce a privilege log that contains not only all documents withheld on privilege grounds, but also all documents that SKAT contends are protected from discovery on the basis of confidentiality obligations.
3. You have not obtained manual translations of the Bech-Bruun Report or the Bech-Bruun Documents, to the extent they are not in English, and have instead relied on Google Translate or other "commercially available software," along with the advice and representations of Danish counsel, to understand the contents of those documents.

Sincerely,



Neil S. Binder